

Article - Tax - Property

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§2-216.

(a) In addition to carrying out the instructions of and the duties assigned by the Department, each supervisor has the powers and duties set forth in this section.

(b) Each supervisor is the chief assessor and shall supervise the assessing of all property in the county for which the supervisor is appointed.

(c) Each supervisor shall:

(1) visit frequently each district of the county for which the supervisor is appointed to obtain all necessary information as to the existence and valuation of property that is subject to tax;

(2) keep informed as to:

(i) sales in the county; and

(ii) the conditions that relate to those sales; and

(3) report to the Department the sales and the consideration involved.

(d) Each supervisor shall attempt diligently to list all escaped and new property in the county for which the supervisor is appointed.

(e) Each supervisor shall cooperate with appropriate county officials and other assessing authorities to make equitable assessments.

(f) If the supervisor considers the assessment or ruling to be improper, the supervisor may appeal to the Maryland Tax Court any assessment or ruling of the property tax assessment appeal board of the county for which the supervisor is appointed.

(g) A supervisor may:

(1) correct annually the value of any improperly valued property; and

(2) value any property that has been omitted or later acquired.

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